

2149
RECEIVED
LEGISLATIVE AUDITOR
2008 DEC 18 AM 10:39

CITY COURT OF VILLE PLATTE

Financial Report

Year Ended June 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/21/09

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Assets	5
Statement of Activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	9
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Assets	10
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Basic Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedules:	
General Fund	22
Criminal Court Special Revenue Fund	23
Collection Special Revenue Fund	24
RELATED REPORT	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	26-27
SUPPLEMENTARY INFORMATION	
Schedule of Findings and Questioned Costs	29
Schedule of Prior Year Findings	30

Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Landos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT AUDITOR'S REPORT

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the City Court of Ville Platte, a component unit of the City of Ville Platte, as of and for the year ended June 30, 2008, which collectively comprise the City Court of Ville Platte's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City Court of Ville Platte's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

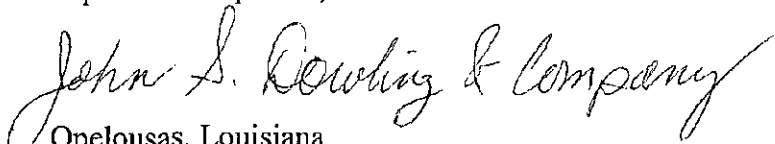
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City Court of Ville Platte, as of June 30, 2008, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 4, 2008, on our consideration of the City Court of Ville Platte's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and important for assessing the results of our audit.

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
Page 2

The other required supplementary information on pages 22 through 24 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The City Court of Ville Platte has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.


Opelousas, Louisiana
December 4, 2008

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Net Assets
June 30, 2008

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 368,715
Receivables	<u>1,220</u>
Total current assets	369,935
Noncurrent assets:	
Capital assets, net	<u>9,117</u>
Total assets	<u>379,052</u>
LIABILITIES	
Current liabilities:	
Accounts payable	250
Cash bonds payable	1,088
Advance deposits payable	<u>23,395</u>
Total current liabilities	<u>24,733</u>
NET ASSETS	
Invested in capital assets	9,117
Unrestricted	<u>345,202</u>
Total net assets	<u>\$ 354,319</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2008

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Fees, Fines, and Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Assets Governmental Activities</u>
Governmental activities:			
Judiciary	<u>\$ 412,125</u>	<u>\$ 408,976</u>	\$ (3,149)
General revenues:			
Miscellaneous			<u>9,655</u>
Change in net assets			6,506
Net assets - July 1, 2007			<u>347,813</u>
Net assets - June 30, 2008			<u>\$ 354,319</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Criminal Court Cost Fund

To account for the receipt and use of proceeds of criminal court cost charges. Expenditures for maintaining the Court are paid from this fund.

Collection Fund

To account for the receipt and subsequent disbursement of civil docket fees, small claims fees, and garnishments. Funds are posted by the plaintiff filing the suit and are held until the cases are processed. After the cases are processed, funds are disbursed.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Balance Sheet
Governmental Funds
June 30, 2008

	<u>General</u>	<u>Criminal Court Special Revenue</u>	<u>Collection Special Revenue</u>	<u>Total</u>
ASSETS				
Cash and interest-bearing deposits	\$ 12,568	\$ 332,229	\$ 23,918	\$ 368,715
Receivables:				
Other	-	1,220	-	1,220
Due from other funds	<u>724</u>	<u>4,000</u>	<u>-</u>	<u>4,724</u>
Total assets	<u>\$ 13,292</u>	<u>\$ 337,449</u>	<u>\$ 23,918</u>	<u>\$ 374,659</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 250	\$ -	\$ 250
Cash bonds payable	1,088	-		1,088
Due to other funds	-	724	4,000	4,724
Advance deposits payable	<u>-</u>	<u>-</u>	<u>23,395</u>	<u>23,395</u>
Total liabilities	1,088	974	27,395	29,457
Fund balances (deficit):				
Unreserved, undesignated	<u>12,204</u>	<u>336,475</u>	<u>(3,477)</u>	<u>345,202</u>
Total liabilities and fund balances	<u>\$ 13,292</u>	<u>\$ 337,449</u>	<u>\$ 23,918</u>	<u>\$ 374,659</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Governmental Funds' Balance Sheet
to the Statement of Net Assets
June 30, 2008

Total fund balances for governmental funds at June 30, 2008		\$ 345,202
Cost of capital assets at June 30, 2008	34,577	
Less: Accumulated depreciation as of June 30, 2008	<u>(25,460)</u>	<u>9,117</u>
Total net assets of governmental activities at June 30, 2008		<u>\$ 354,319</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
For the Year Ended June 30, 2008

	General	Criminal Court Special Revenue	Collection Special Revenue	Total
Revenues:				
Costs assessed for court	\$ 155,825	\$ 97,792	\$ 67,595	\$ 321,212
Other charges for services	87,764	-	-	87,764
Miscellaneous	-	4,292	5,363	9,655
Total revenues	<u>243,589</u>	<u>102,084</u>	<u>72,958</u>	<u>418,631</u>
Expenditures:				
Current -				
Judiciary:				
Fines remitted to other governmental units	118,390	-	-	118,390
Court costs	96,039	-	5,333	101,372
Marshall fees	26,537	-	5,393	31,930
Office expense	-	4,726	139	4,865
Supplemental salaries	-	25,400	-	25,400
Judges retirement	-	6,716	15,593	22,309
Professional fees	-	3,000	-	3,000
Dues and subscriptions	-	8,550	-	8,550
Repairs and maintenance	-	1,682	-	1,682
Professional development	-	570	-	570
Appropriation to City of Ville Platte	-	38,214	-	38,214
Recordation fees	-	718	-	718
Insurance	-	700	-	700
Travel	-	4,021	-	4,021
Auto expense	-	-	5,870	5,870
Civil fees - judge and marshall	-	-	40,766	40,766
Advertising and publications	-	-	275	275
Capital outlay	-	6,645	-	6,645
Total expenditures	<u>240,966</u>	<u>100,942</u>	<u>73,369</u>	<u>415,277</u>
Net change in fund balances	2,623	1,142	(411)	3,354
Fund balances (deficit), beginning	<u>9,581</u>	<u>335,333</u>	<u>(3,066)</u>	<u>341,848</u>
Fund balances (deficit), ending	<u>\$ 12,204</u>	<u>\$ 336,475</u>	<u>\$ (3,477)</u>	<u>\$ 345,202</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2008

Total net changes in fund balances at June 30, 2008 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 3,354
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	6,645
Depreciation expense for the year ended June 30, 2008	<u>(3,493)</u>
Total changes in net assets at June 30, 2008 per Statement of Activities	<u>\$ 6,506</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the City Court of Ville Platte have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The City Court is a component unit of the City of Ville Platte, the primary government. The City Court is fiscally dependent on the City of Ville Platte for office space and courtrooms and is therefore considered a component unit. These financial statements only include funds and activities that are controlled by the City Court Judge as an independently elected parish official.

B. Basis of Presentation

Government-wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the City Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the City Court are classified as governmental funds. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund is at least 10 percent of the corresponding total for all funds.

The major funds of the City Court are described below:

Governmental Funds -

General Fund

The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Criminal Court Cost Fund –

The Criminal Court Cost Fund is used to account for the receipt and use of proceeds of criminal court cost charges. Expenditures for maintaining the Court are paid from this fund.

Collection Fund –

The Collection Fund is used to account for the receipt and subsequent disbursement of civil docket fees, small claims fees, and garnishments.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City Court of Ville Platte.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund Receivable and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Court maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
-----------------------------------	------------

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund statements, governmental fund equity is classified as fund balance. If applicable, fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The City Court's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

E. Revenues, Expenditures, and Expenses

Operating Revenues

Operating revenues are those that result from providing services and producing and delivering goods and/or services. Revenues and fees and other charges for services are recorded when the City Court is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, governmental fund expenditures are classified by character.

F. Budgetary and Budgetary Accounting

The City Court of Ville Platte is required to adopt a budget for the general and special revenue funds in accordance with LSA-RS 39:1301-15. The proposed budget should be submitted to the City Court Judge at least 15 days prior to the beginning of the budget year.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the City Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2008, the City Court has cash and cash equivalents (book balances) totaling \$368,715 as follows:

Cash	\$ 36,487
Time deposits	<u>332,228</u>
Total	<u>\$368,715</u>

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the City Court's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2008, are as follows:

Bank balances	<u>\$ 395,880</u>
Federal insurance	\$ 262,016
Pledged securities	<u>133,864</u>
Total federal insurance and pledged securities	<u>\$ 395,880</u>

As of June 30, 2008, the City Court's total bank balances were fully insured and collateralized with securities held in the name of the City Court by the pledging financial institution's agent, and therefore, not exposed to custodial credit risk.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2008 is as follows:

	Balance 07/01/07	Additions	Deletions	Balance 6/30/2008
Furniture, fixtures and equipment	\$ 35,049	\$ 6,645	\$ 7,117	\$ 34,577
Less: Accumulated depreciation	29,084	3,493	7,117	25,460
Net capital assets	<u>\$ 5,965</u>	<u>\$ 3,152</u>	<u>\$ -</u>	<u>\$ 9,117</u>

Depreciation expense of \$3,493 was charged to the judiciary function.

(4) Pension Plan

Employees of the City Court are included on the City of Ville Platte's payroll and participate in the same retirement system as the employees of that entity. The City Court of Ville Platte's contributions reimbursed to the City of Ville Platte for the year ended June 30, 2008, 2007 and 2006 were \$15,593, \$13,426 and \$15,989 respectively, equal to the required contribution for each year.

The City Judge participates in the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan, administered and controlled by a separate board of trustees.

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required by state statute to contribute 11.5% of their annual covered salary and the City Court of Ville Platte is required to contribute at an actuarially determined rate. The current rate is 20.4% of annual covered payroll. The City Court of Ville Platte's contributions to the system for the year ended June 30, 2008, 2007 and 2006 were \$6,716, \$5,306 and \$6,324, respectively, equal to the required contribution for each year.

(5) Fund Deficit

The Collection Fund reflects a deficit fund balance of \$3,477 at June 30, 2008, which is expected to be funded by future court cost fees.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Interfund Transactions

A summary of interfund receivables and payables at June 30, 2008 follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental funds:		
General Fund	\$ 724	\$ -
Criminal Court Fund	4,000	724
Collection Fund	-	4,000
	<u>\$ 4,724</u>	<u>\$ 4,724</u>

The above interfund receivables and payables are for short-term loans.

(7) Expenditures of the City Court Paid by the City of Ville Platte

The cost of some expenditures for the operation of the City Court, as required by Louisiana Revised Statute 13:1889, is paid by the City of Ville Platte, Louisiana. These expenditures are not included in the accompanying financial statements.

(8) Risk Management

The City Court is exposed to risks of loss in the area of employee dishonesty. This risk is handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) Litigation

There is no litigation pending against the City Court at June 30, 2008.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2008

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Costs assessed for court	\$ 163,000	\$ 156,000	\$ 155,825	\$ (175)
Other charges for services	89,000	87,000	87,764	764
Total revenues	<u>252,000</u>	<u>243,000</u>	<u>243,589</u>	<u>589</u>
Expenditures:				
Current -				
Judiciary:				
Fines remitted to other governmental units	131,000	120,000	118,390	1,610
Court costs	90,000	95,000	96,039	(1,039)
Marshall fees	29,000	27,500	26,537	963
Total expenditures	<u>250,000</u>	<u>242,500</u>	<u>240,966</u>	<u>1,534</u>
Excess of revenues over expenditures	2,000	500	2,623	2,123
Fund balances, beginning	<u>9,581</u>	<u>9,581</u>	<u>9,581</u>	<u>-</u>
Fund balances, ending	<u>\$ 11,581</u>	<u>\$ 10,081</u>	<u>\$ 12,204</u>	<u>\$ 2,123</u>

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Criminal Court Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2008

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court costs	\$ 90,000	\$ 98,000	\$ 97,792	\$ (208)
Miscellaneous	3,500	4,000	4,292	292
Total revenues	<u>93,500</u>	<u>102,000</u>	<u>102,084</u>	<u>84</u>
Expenditures:				
Current -				
Judiciary:				
Office expense	8,500	5,000	4,726	274
Supplemental salaries	20,000	25,400	25,400	-
Judges retirement	5,000	6,500	6,716	(216)
Professional fees	3,000	3,000	3,000	-
Dues and subscriptions	5,500	8,500	8,550	(50)
Repairs and maintenance	5,000	2,000	1,682	318
Professional development	770	570	570	-
Uniforms	4,000	-	-	-
Appropriation (City of Ville Platte)	38,214	38,214	38,214	-
Recordation fees	300	700	718	(18)
Insurance	700	700	700	-
Travel	3,500	4,000	4,021	(21)
Capital outlay	-	6,645	6,645	-
Total expenditures	<u>94,484</u>	<u>101,229</u>	<u>100,942</u>	<u>287</u>
Excess (deficiency) of revenues over expenditures	(984)	771	1,142	371
Fund balance, beginning	<u>335,333</u>	<u>335,333</u>	<u>335,333</u>	<u>-</u>
Fund balance, ending	<u>\$ 334,349</u>	<u>\$ 336,104</u>	<u>\$ 336,475</u>	<u>\$ 371</u>

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Collection Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2008

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Advance court cost fees	\$ 61,000	\$ 70,000	\$ 67,595	\$ (2,405)
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>5,363</u>	<u>363</u>
Total revenues	<u>66,000</u>	<u>75,000</u>	<u>72,958</u>	<u>(2,042)</u>
Expenditures:				
Current -				
Judiciary:				
Court costs	5,500	5,000	5,333	(333)
Marshall	3,600	5,500	5,393	107
Office expense	500	100	139	(39)
Auto expense	4,000	6,000	5,870	130
Judge's retirement	13,500	15,000	15,593	(593)
Civil fees - judge and marshall	35,000	40,000	40,766	(766)
Advertising and publications	<u>50</u>	<u>300</u>	<u>275</u>	<u>25</u>
Total expenditures	<u>62,150</u>	<u>71,900</u>	<u>73,369</u>	<u>(1,469)</u>
Excess (deficiency) of revenues over expenditures	3,850	3,100	(411)	(3,511)
Fund balance (deficit), beginning	<u>(3,066)</u>	<u>(3,066)</u>	<u>(3,066)</u>	<u>-</u>
Fund balance (deficit), ending	<u>\$ 784</u>	<u>\$ 34</u>	<u>\$ (3,477)</u>	<u>\$ (3,511)</u>

RELATED REPORT

Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities and each major fund, of the City Court of Ville Platte, a component unit of the City of Ville Platte, Louisiana, as of and for the year ended June 30, 2008, and have issued our report thereon dated December 4, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City Court of Ville Platte's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Ville Platte's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City Court of Ville Platte's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency or combination of control deficiencies, that adversely affects the City Court of Ville Platte's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City Court of Ville Platte's financial statements that is more than inconsequential will not be prevented or detected by the City Court of Ville Platte's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Item 2008-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City Court of Ville Platte's internal control.

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
Page 2

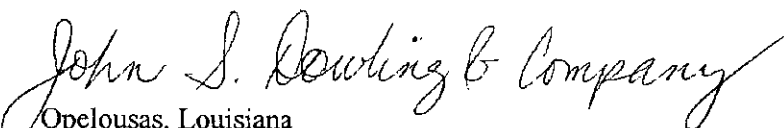
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Court of Ville Platte's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management of the City Court of Ville Platte and is not intended to be and should not be used by anyone other than this specified party.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Opelousas, Louisiana
December 4, 2008

SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the City Court of Ville Platte, Louisiana.
2. One significant control deficiency relating to the audit of the financial statements is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the City Court of Ville Platte, Louisiana were disclosed during the audit.

B. 2008 FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2008-1 Segregation of Duties

Condition: Due to the small number of employees, the City Court did not have adequate segregation of functions within the accounting system.

Criteria: Accounting duties should be segregated among employees.

Cause: There is a small number of employees at City Court performing the daily operating activities.

Effect: Accounting functions are not segregated.

Response: Due to the nature of the transactions and the size of the entity, accounting functions cannot be segregated.

Contact Person: Donald Launey, Judge

C. FEDERAL AWARDS PROGRAMS

N/A

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2008

SECTION 1 – Internal Control and Compliance Material to the Financial Statements

Compliance

None

Internal Control

2007-1 Segregation of Duties

Unresolved

SECTION II – Management Letter

None